Sughrue
SUGHRUE MION PLLC

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August 18, 2003

MAIL STOP PATENT APPLICATION
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Koji ARITA, Masayoshi TAGAMI, Hidenobu MIYAMOTO
       SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING
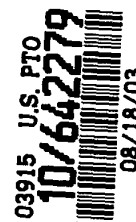   SAME
       Assignee: NEC ELECTRONICS CORPORATION
       Our Ref. Q76951

Dear Sir:

Attached hereto is the application identified above comprising 40 sheets of the specification, including the claims and abstract, 8 sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified) with references.

The Government filing fee is calculated as follows:

Total claims	27	- 20	=	7	x	$18.00	=	$126.00
Independent claims	8	- 3	=	5	x	$84.00	=	$420.00
Base Fee								$750.00

TOTAL FILING FEE	**$1296.00**
Recordation of Assignment	$40.00
TOTAL FEE	**$1336.00**

Checks for the statutory filing fee of $1296.00 and Assignment recordation fee of $40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

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Priority is claimed from:

Country	Application No	Filing Date
Japan	2002-240803	August 21, 2002

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: _____

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